FILED BY IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF TENNESSEE 05 JUL 20 PM 3: 31 WESTERN DIVISION THOMAS M. GOULD UNITED STATES OF AMERICA, ) ) Plaintiff. Civil No. 05-2382-B/A -v-NATIONAL BANK OF COMMERCE, Defendant/Third-Party Plaintiff -37-SPECIALTY FOODS, LLC, and PAUL T. CAPPS Third-Party Defendants.

## DEFAULT

Upon the Motion, Memorandum, and Affidavit of the defendant/third-party plaintiff, National Bank of Commerce, filed July 19, 2005, DEFAULT IS HEREBY ENTERED against the named third-party defendants, Specialty Foods, LLC and Paul T. Capps, pursuant to FRCvP 55(a).

In accordance to FRCvP 4, service of process was executed against the defendants.

For good cause shown, the court may set aside this entry for default, pursuant to Rule 55(c).

Entered this 20th day of July, 2005.

THOMAS M. GOULD, Clerk of Court

9. 1º P

Deputy Clerk

(26)



## **Notice of Distribution**

This notice confirms a copy of the document docketed as number 26 in case 2:05-CV-02382 was distributed by fax, mail, or direct printing on July 20, 2005 to the parties listed.

Dara B. Oliphant U.S. Department of Justice Tax Division P.O. Box 227 Ben Franklin Station Washington, DC 20044

Larry Montgomery GLANKLER BROWN, PLLC One Commerce Square Suite 1700 Memphis, TN 38103

M. Ronald McMahan Nelson, Mullins, Riley & Scarborough, LLP Meridian, 17th FL. 1320 Main St. Columbia, SC 29201

Steven A. McKelvey Nelson, Mullins, Rogers & Scarborough, LLP P.O. Box 11070 Columbia, SC 29211--001

Jeremy G. Alpert GLANKLER BROWN One Commerce Sq. Ste. 1700 Memphis, TN 38103

Honorable J. Breen US DISTRICT COURT